

**Illinois Department of Revenue
Regulations**

Title 86 Part 495 Section 495.125 Responsibility for Accounting and Payment of Tax

TITLE 86: REVENUE

**PART 495
TELECOMMUNICATIONS EXCISE TAX**

Section 495.125 Responsibility for Accounting and Payment of Tax

If a local exchange carrier acts as an agent of a long distance carrier, inter-exchange carrier, alternative operator service, or billing and collections contractor and bills local customers for long distance service and local service as well as the tax applicable for such services, and remits a part of the collections to its principal, the local exchange carrier or retailer is liable only for such amounts as it retains, but is required to maintain and provide billing data and accounting data to the other party and the Department of Revenue. Amounts remitted to principals are their responsibility. Long distance carriers, inter-exchange carriers and other retailers who retain local exchange carriers, or other agents in Illinois to bill and collect gross charges from customers in Illinois, are considered to be retailers maintaining a place of business in Illinois and must register with the Department and file returns.